

FRIENDS OF JERUSALEM BOTANICAL GARDENS

**TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDING 31 DECEMBER 2020**

Charity Reg. No. 1151347



Trustees' Annual Report for the period

From

Period start date

To

Period end date

Day
01
Month
January
Year
2020

Day
31
Month
December
Year
2020

Section A

Reference and administration details

Charity name

Friends of Jerusalem Botanical Gardens

Other names charity is known by

Friends of JBG

Registered charity number (if any)

1151347

Charity's principal address

100 Green Lane

Edgware

Middx

Postcode

HA8 8EJ

Names of the charity trustees who manage the charity

Trustee name

Office (if any)

Dates acted if not for whole year

Name of person (or body) entitled to appoint trustee (if any)

Aaron Bertelsen
Co-Chair

1

Jill Kowal
Co-Chair

2

Malcolm Goldstein

3

Zelman Lederman

4

6

7

8

9

10

11

12

13

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name

Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser

Name

Address

Name of chief executive or names of senior staff members (Optional information)

Barbara Sherling – Operations Manager

Section B Structure, governance and management

Description of the charity's trusts

	Type of governing document (eg. trust deed, constitution)
Constitution	
	How the charity is constituted (eg. trust, association, company)
Charitable Incorporated Organisation	
	Trustee selection methods (eg. appointed by, elected by)
Election by the Board of Trustees	

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Reviewing the structure of the Board with the aim of creating opportunities to appoint new Trustees with particular skills to advance the charity's activities.

The Friends of Jerusalem Botanical Gardens (JBG) continued its membership of the NCVO in order to be kept aware of current governance, organisational and charity best practice and to access training.

Work alongside the CEO and senior staff members of the Jerusalem Botanical Gardens; the Israel-based Friends of Jerusalem Botanical Gardens and two of the Trustees of the UK Friends represent the UK Friends on the international advisory panel of the Board of the JBG.

The Trustees have adopted the following policies and procedures: Conflict of Interests; Data Protection, Equality and Diversity; Grievance; Privacy, Register of Interests, and a Reserves Policy. The Trustees continue to review the financial position of the charity regularly.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To advance the education of the public on Israel's biodiversity, plant conservation and cultural uses of plants, in particular but not exclusively by supporting the work of the Jerusalem Botanical Gardens.

This is achieved by supporting the Gardens in:

- its cross-cultural education of school-age children in Jerusalem;
- its social action and environmental outreach programme which aims to engage disaffected and disadvantaged members of the community through working with plants; and
- by offering UK-based qualified gardeners the opportunity to extend their education through learning about Israel's biodiversity etc.

- Online talks given via Zoom on botanical aspects and, in the UK, talks by the Operations Manager to various communal organisations.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit in the undertaking of all their activities.

In 2020 the work of the charity was affected by the worldwide outbreak of COVID-19 and its implications on face-to-face meetings, travel and health.

In February, when it became apparent that travel could be restricted indefinitely, interns Jack McCoy from the USA and Olga Tsingani-Papanikolaou from Greece ended their internships slightly earlier than planned to ensure they returned home safely.

The Volunteers' Working Holiday planned for March 2020 was postponed indefinitely and the volunteers were refunded their costs.

The pandemic particularly affected the scholarship/internship programme. The Friends had already (in 2019) made internship offers to a final-year Kew student for a one-month travel bursary and three other gardeners for six-month placements in 2020-21. To prevent the further spread of COVID, Israel refused entry to non-Israeli passport holders which precluded three interns from taking up their placements.

As an interim measure, the Friends agreed to sponsor an Israeli student and Omri Bachrach began a nursery propagation placement in September. He settled in very quickly and has been a valuable asset, working with the professionals at the JBG gaining greater knowledge of Israel's biodiversity and plant conservation. The remaining intern to whom an offer had been made, Isaac Odidi from Kenya, was already studying in Israel and he began his internship in December 2020. The offers to the other students remain open until such time as they can travel safely to Israel.

The Friends continued to seek opportunities to continue its aims of informing about plants and the environment and to strengthen the connection between event guests and our scholarship programme alumni/former Working Holiday volunteers. In 2020 this was achieved by:

- A talk in January by Tom Coward, head gardener of Gravetye Manor who has volunteered at the JBG. He spoke about William Robinson's enduring legacy at the only face-to-face event held in the year.
- In July, in place of the open garden event they had planned, members Gordon Woolf and Guenther Zoppelt created a virtual tour of their Hertfordshire garden.
- In September, the Friends launched a new series of monthly ticketed zoom talks including two by the JBG's Scientific Director Dr Ori Fragman-Sapir on 'The Silk Road in Bloom' and 'Autumn in the Eastern Mediterranean' and a talk by alumnus Jack McCoy on 'Plant collecting in the 21st century'.

These talks brought the Friends to a new audience and the income was welcome addition to funds. The positive feedback was so encouraging, the programme was continued into 2021.

The Friends thank supporters and acknowledge the donations from individuals which have supported our projects in 2020.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant-making;
- policy programme related investment;
- contribution made by volunteers.

Grant-making

The policy in awarding internships as part of our International Horticultural Internship Programme is to select students who are most likely to benefit from the education and experience provided at the Gardens. Candidates apply using a standardised form and their experience and qualifications are assessed. Short-listed candidates are then interviewed by a panel to assess their suitability to the conditions and lifestyle in Israel and to identify what they wish to gain from the experience and how to achieve their aims.

The policy of grant-making to the Jerusalem Botanical Gardens involves identifying those areas which most effectively meet the UK Friends' objectives. In 2020 a grant was allotted for accommodation for the interns. Specific donations supporting the maintenance of Simon's Island were transferred to the Gardens.

Volunteers

Help from our members continues to be of crucial importance to the Friends. COVID restrictions affected our members' generosity in making their homes available for events, opening their gardens, participating in Working Holidays but their offers of support, assistance and encouragement has been crucial to the charity and its staff member. The willingness of alumni to speak to an online audience has also been greatly appreciated.

Involving volunteers continues to be an on-going area of development as the Trustees recognise that volunteering is a key element of the charity's sustainability and diversity.

Section D	Achievements and performance
wo Summary of the main achievements of the charity during the year	<p>A successful series of on-line lectures was launched. Of the four 2020 internship awards, only one student was able to take up his place. The offers to the remaining three (including a travel bursary to a Kew Diploma student) remain open until COVID restrictions are lifted. In the absence of other interns, an Israeli student has been sponsored.</p> <p>The charity continues to be in a stable fiscal position.</p>

Section E	Financial review
Brief statement of the charity's policy on reserves	<p>The Trustees take seriously their fiscal responsibility to ensure that the charity is sustainable. A reserves policy was adopted which states that funds which have not been designated for specific use should be maintained at a level equivalent to six months' expenditure.</p> <p>The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in income, they will be able to continue the charity's current activities while consideration is given to the way in which additional funds may be raised. The Trustees recognise that many charities only operate on a 3-month policy. They are satisfied that the reserves more than meet the requirements to maintain the charity as an ongoing concern. The charity has no contracts which could not be met by its current reserves.</p>

Details of any funds materially in deficit

There are no deficits.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

A donation from a UK-based charitable trust provides the charity with its main source of funds. Its largest expenditures are the salary of the Operations Manager and expenses associated with the International Horticultural Internship Programme. These expenditures are funded by donations and fundraising events, as highlighted in Section C above and bequests. The Trustees recognise that a generous bequest from the estate of Mrs Philippa Rakusen enables the Internship Programme to continue.

Investment

The charity is financially cautious, maintaining only a current account and an interest-paying savings account.

Section F

Other optional information

The Trustees will continue to seek opportunities to strengthen the Friends of Jerusalem Botanical Gardens' Board; develop its programmes in response to its on-going objectives and review the day-to-day activities to optimise the charity's future.

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Aaron Kaen Bertelsen

**Position (eg Secretary,
Chair, etc)**

Co-Chair

Date

15 September 2021

Friends of Jerusalem Botanical Gardens	Charity No	1151347	
	Company No		
Annual accounts for the period			
1st January 2020	To	31st	Dec-20

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Income (Note 3)					
Income and endowments from:					
Donations and legacies	25,854	-	-	25,854	21,721
Charitable activities	2,460	-	-	2,460	1,648
Other trading activities	200	-	-	200	10
Investments	199	-	-	199	542
Total	28,713	-	-	28,713	23,921
Expenditure (Notes 4)					
Expenditure on:					
Raising funds	168	-	-	168	305
Charitable activities	9,159	-	-	9,159	20,805
Other	15,775	-	-	15,775	21,046
Total	25,102	-	-	25,102	42,156
Net movement in funds	-	-	-	-	-
	3,611	-	-	3,611	- 18,235
Reconciliation of funds:					
Total funds brought forward	144,567	11,095	-	155,662	173,897
Total funds carried forward	148,178	11,095	-	159,273	155,662

Friends of Jerusalem Botanical Gardens


Charity No

1151347

Section B Balance sheet

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Current assets					
Cash at bank and in hand (Note 9)	152,734	11,095	-	163,829	170,277
<i>Total current assets</i>	152,734	11,095	-	163,829	170,277
Creditors: amounts falling due within one year (Note 8)	4,556	-	-	4,556	14,615
<i>Net current assets</i>	148,178	11,095	-	159,273	155,662
Total net assets or liabilities	148,178	11,095	-	159,273	155,662
Funds of the Charity					
Restricted income funds (Note 10)		11,095		11,095	11,095
Unrestricted funds	148,178		-	148,178	144,567
<i>Total funds</i>	148,178	11,095	-	159,273	155,662

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
	15/09/2021
Aaron K Bertelsen, Co-Chair	

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*



1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Note 2

Accounting policies

2.1 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	24,119	-	-	24,119	19,876
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	1,735	-	-	1,735	1,845
	Total	25,854	-	-	25,854	21,721
Charitable activities:	Fundraising Events	2,460	-	-	2,460	1,648
	Total	2,460	-	-	2,460	1,648
Other trading activities:	Other	200	-	-	200	10
	Total	200	-	-	200	10
Income from investments:	Interest income	199	-	-	199	542
	Dividend income	-	-	-	-	-
	Total	199	-	-	199	542
TOTAL INCOME		28,713	-	-	28,713	23,921

Section C **Notes to the accounts** **(cont)**

Note 4 **Expenditure**

This year **Last year**

Analysis	Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
			£			£
Expenditure on raising funds:						
Staging fundraising events	168	-	168	305	-	305
Total expenditure on raising funds	168	-	168	305	-	305
Expenditure on charitable activities:						
Internships	9,159	-	9,159	20,580	-	20,580
Grants to Jerusalem Botanical Gardens	-	-	-	-	225	225
Total expenditure on charitable activities	9,159	-	9,159	20,580	225	20,805
Separate material item of expense						
Salaries	14,165	-	14,165	18,498	-	18,498
Telephone, Postage and Stationery	1,395	-	1,395	1,647	-	1,647
Bank Charges and Interest	15	-	15	1	-	1
Legal & Professional Fees	200	-	200	900	-	900
Total	15,775	-	15,775	21,046	-	21,046
TOTAL EXPENDITURE	25,102	-	25,102	41,931	225	42,156

Section C Notes to the accounts

Note 5 Details of certain types of expenditure

Note 5.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
-	700
200	200

Note 6 Paid employees

Please complete this note if the charity has any employees (transactions with

6.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Total staff costs

No employees received employee benefits

This year £	Last year £
14,000	18,003
-	-
165	495
14,165	18,498

6.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	1	1
Other	-	-
Total	1	1

Section C Notes to the accounts (cont)

Note 7 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

7.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Internships	0	4,159	0	4,159
Hub	0	0	0	0
Flat Rental	5,000	0	0	5,000
Memorial Island	0	0	0	0
Total	5,000	4,159	0	9,159

Please enter "Nil" if the charity does not identify and/or allocate support costs.

7.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Jerusalem Botanical Gardens

Last year:

7.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Internships	0	10,580	0	10,580
Hub	0	0	0	0
Flat Rental	10,000	0	0	10,000
Memorial Island	225	0	0	225
Total	10,225	10,580	0	20,805

Please enter "Nil" if the charity does not identify and/or allocate support costs.

7.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Jerusalem Botanical Gardens

Section C	Notes to the accounts	(cont)
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Note 8 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

8.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals and deferred income	4,556	14,615	-	-
Total	4,556	14,615	-	-

Note 9 Cash at bank and in hand

	This year £	Last year £
Cash at bank and on hand	163,829	170,277
Total	163,829	170,277

Section C Notes to the accounts (cont)

Note 10 Charity funds

10.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Flat Rental	R	To finance the rental of a flat for use of the scholarship recipients	3,735	-	-	-	-	3,735
Unrestricted funds	U	No restrictions	144,567	28,713	25,102	-	-	148,178
J Dent Memorial scholarship	R	To finance a scholarship	7,360	-	-	-	-	7,360
Specific Projects	R	To finance the purchase of specific items	-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			155,662	28,713	25,102	-	-	159,273

Yes* ☐ No* ☒

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Section C Notes to the accounts (cont)

Note 10 Charity funds

10.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Flat Rental	R	To finance the rental of a flat for use of the scholarship recipients	3,735	-	-	-	-	3,735
Specific Projects	R	To finance the purchase of specific items	-	225	225	-	-	-
Unrestricted funds	U	No restrictions	162,802	23,696	41,931	-	-	144,567
J.Dent Memorial scholarship	R	To finance a scholarship	7,360	-	-	-	-	7,360
Other funds (balancing figure)	N/a							
Total Funds as per balance sheet			173,897	23,921	42,166	-	-	155,662

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*

No*

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Note 11**Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

11.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

11.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

11.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Andrew Sherling FCA	Husband of Operations Manager	Book Keeping and accountancy charges	200	200	-	-
			-	-	-	-

Last year

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Andrew Sherling FCA	Husband of Operations Manager	Book Keeping and accountancy charges	200	200	-	-
			-	-	-	-



Section A

Independent Examiner's Report

Report to the trustees/
members of

Friends of Jerusalem Botanical Gardens

On accounts for the year
ended

31st December, 2020

Charity no
(if any)

1151347

Set out on pages

1-12

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December, 2020.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

20th September, 2021

Name:

Royston Coleman

Relevant professional
qualification(s) or body
(if any):

FCCA

Address:

4 Quex Road

London

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.